

CERTIFICATE - CITY OF EVEREST, Kansas 2014 Budget

To the Clerk of Brown County, State of Kansas
We, the undersigned officers of
CITY OF EVEREST

certify that: 1) the hearing mentioned in the attached publication was held;
2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2014; and 3) the Amount(s)
of 2013 Ad Valorem Tax are within statutory limitations for the 2014 Budget.

		2014 Adopted Budget		County Clerk's Use Only
		Page	Amount of 2013 Ad Expenditures Valorem Tax	
Table of Contents:	K.S.A.	No.		
Computation to Det. Limit for 2014		2	0	0
MVT, RVT, 16/20M Tax Allocation		3	0	0
Schedule of Transfers		4	0	0
Statement of Indebtedness		5	0	0
Statement of Lease Purchases - NONE			0	0
General	12-101a	6	147,321	57,716
Spec. Fire and Police	12-11a03	7	6,200	5,264
Library	12-1220	8	8,122	6,781
City Hall	12-101a	9	1,000	0
Special Highway	12-101a	10	9,000	0
Trash Collection	12-2104	11	15,000	0
Water and Sewer	12-630a	12	86,945	0
CDBG		13	0	0
Rural Development		14	0	0
Bond and Interest	10-113	15	26,945	0
Total			300,533	69,761
Hearing Notice/Budget Summary		16		
Publication				
Charters/Election Questions				
Final Assessed Valuation				
Assisted by:				
State Use Only:	James T Scherer, CPA			
Received _____	109 South Sixth			
Reviewed by _____	Hiawatha, KS 66434			
Follow-up: Yes ___ No ___	785-742-2531			
Attest: _____, 2013	(If not assisted so state)			
County Clerk				Governing Body

List any resolution setting a fund levy limit:

Computation to Determine Limit for 2014 Budget

		Amount of Levy
1.	Total tax levy amount in 2013 budget	64,686
2.	Debt service levy in 2013 budget	0
3.	Tax levy excluding debt service (1 - 2)	64,686
2013 Valuation Info. for Valuation Adjustments:		
4.	New Improvements for 2013	38,520
5.	Increase in personal property for 2013	
5a.	Personal property 2013	42,904
5b.	Personal property 2012	23,036
5c.	Increase in personal property (5a - 5b) If 5c is negative, enter a zero	19,868
6.	Valuation of annexed territory for 2013	
6a.	Real estate	0
6b.	State assessed	0
6c.	New improvements	0
6d.	Total adjustment (6a + 6b - 6c)	0
7.	Valuation of property changed in use during 2013	421
8.	Total valuation adjustment (4 + 5c + 6d + 7)	58,809
9.	Total estimated valuation July 1, 2013	1,356,219
10.	Total valuation less valuation adjustment (9 - 8)	1,297,410
11.	Factor for increase (8 divided by 10)	.04533
12.	Amount of increase (11 times 3)	2,932
13.	Maximum tax levy, excluding debt service, without ordinance or resolution (3 + 12)	67,618
14.	Debt service levy in this 2014 budget	0
15.	Maximum tax levy, including debt service, without ordinance or resolution (13 + 14)	67,618

If the 2014 budget includes tax levies exceeding the total on line 15,
you must adopt an ordinance or resolution to exceed this limit,
and attach a copy to this budget.

Allocation of Motor Vehicle Tax, Recreational Vehicle Tax, 16/20M Vehicle Tax, and Slider

2013 Budgeted Fund	Tax Levy Amount in 2013 Budget	Allocation for Year 2014			
		MVT	RVT	16/20M	Slider
				Veh Tax	
General	52,743	9,487	227	348	0
Spec. Fire and Police	4,910	883	21	32	0
Library	7,033	1,265	30	46	0
	64,686	11,635	278	426	0

Schedule of Transfers

Year	Fund Transferred From:	Funds Transferred To:	Amount	Statutory Authority
2012	Water and Sewer	Bond and Interest	26,945	DEBT SERVICE
			<u>26,945</u>	

Statement of Indebtedness

Issue Date	Retire Date	Interest Rate	Amount of Bonds Issued	Amount Outstanding 1-1-2013	Due Date Interest/Principal	Amount Due 2013		Amount Due 2014	
						Interest	Principal	Interest	Principal
Gen Obl Bonds									
2010-GO	SER 2010-B				10/21				
10/10	10/50	2.25	160,800	158,279	10/21	3,504	2,635	3,447	2,692
2010-GO	SER 2010-A				10/21				
10/10	10/50	2.25	545,000	536,456	10/21	11,877	8,929	11,684	9,122
			<u>694,735</u>			<u>15,381</u>	<u>11,564</u>	<u>15,131</u>	<u>11,814</u>
			0	0		0	0	0	0
			<u>0</u>			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

	Prior Year Actual 2012	Current Year Estimate 2013	Proposed Budget 2014
Unencumbered Cash Balance, Jan. 1	78,477	83,104	38,243
Cancelled Prior Year Encumbrances	0		
Receipts			
Ad Valorem Tax	42,721	52,743	0
Motor Vehicle Tax	7,598	7,797	9,487
Rec Vehicle Tax	96	135	227
16/20M Vehicle Tax	124	93	348
Neighborhood Revit. Reb.	-166	-166	0
Sales Tax	27,626	20,000	26,000
Franchise Fees	15,039	12,000	15,000
Interest Income	374	332	300
Miscellaneous	7,702	0	0
Total Receipts	101,114	92,934	51,362
Resources Available	179,591	176,038	89,605
Expenditures			
General Government	33,165	65,000	62,300
PAYROLL TAXES	14,586	14,500	15,000
Capital Outlay	30,000	35,000	40,000
	44,586	49,500	55,000
Streets	10,252	13,485	18,000
Street Lights	8,484	9,810	12,021
Total Expenditures	96,487	137,795	147,321
Unencumbered Cash Balance, Dec. 31	83,104	38,243	xxxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			147,321
Tax Required			57,716
Delinquency Computation			0
Amount of 2013 Ad Valorem Tax			57,716

CITY OF EVEREST
Spec. Fire and Police

State of Kansas
2014 Budget Form

	Prior Year Actual 2012	Current Year Estimate 2013	Proposed Budget 2014
Unencumbered Cash Balance, Jan. 1	0	0	0
Cancelled Prior Year Encumbrances	0		
Receipts			
Ad Valorem Tax	6,792	4,910	0
Motor Vehicle Tax	920	1,253	883
Rec Vehicle Tax	12	22	21
16/20M Vehicle Tax	15	15	32
Total Receipts	7,739	6,200	936
Resources Available	7,739	6,200	936
Expenditures			
Fire	7,739	6,200	6,200
Total Expenditures	7,739	6,200	6,200
Unencumbered Cash Balance, Dec. 31	0	0	xxxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			6,200
Tax Required			5,264
Delinquency Computation			0
Amount of 2013 Ad Valorem Tax			5,264

CITY OF EVEREST
Library

State of Kansas
2014 Budget Form

	Prior Year Actual 2012	Current Year Estimate 2013	Proposed Budget 2014
Unencumbered Cash Balance, Jan. 1	0	0	0
Cancelled Prior Year Encumbrances	0		
Receipts			
Ad Valorem Tax	5,406	7,033	0
Motor Vehicle Tax	1,192	968	1,265
Rec Vehicle Tax	15	17	30
16/20M Vehicle Tax	20	11	46
Neighborhood Revit. Reb.	-29	-29	0
Total Receipts	6,604	8,000	1,341
Resources Available	6,604	8,000	1,341
Expenditures			
Library	6,604	8,000	8,122
Total Expenditures	6,604	8,000	8,122
Unencumbered Cash Balance, Dec. 31	0	0	xxxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			8,122
Tax Required			6,781
Delinquency Computation			0
Amount of 2013 Ad Valorem Tax			6,781

	Prior Year Actual 2012	Current Year Estimate 2013	Proposed Budget 2014
Unencumbered Cash Balance, Jan. 1	16	15	15
Cancelled Prior Year Encumbrances	0		
Receipts			
Rents	300	1,000	1,000
Total Receipts	300	1,000	1,000
Resources Available	316	1,015	1,015
Expenditures			
General Government	301	1,000	1,000
Contractual Services	301	1,000	1,000
Total Expenditures	301	1,000	1,000
Unencumbered Cash Balance, Dec. 31	15	15	15

	Prior Year Actual 2012	Current Year Estimate 2013	Proposed Budget 2014
Unencumbered Cash Balance, Jan. 1	21	1,988	1,988
Cancelled Prior Year Encumbrances	0		
Receipts			
State Motor Fuels Tax	7,385	9,000	9,000
Total Receipts	7,385	9,000	9,000
Resources Available	7,406	10,988	10,988
Expenditures			
Streets	5,418	9,000	9,000
Total Expenditures	5,418	9,000	9,000
Unencumbered Cash Balance, Dec. 31	1,988	1,988	1,988

CITY OF EVEREST
Trash Collection

State of Kansas
2014 Budget Form

		Prior Year Actual 2012	Current Year Estimate 2013	Proposed Budget 2014
Unencumbered Cash Balance, Jan. 1		10,116	13,332	13,332
Cancelled Prior Year Encumbrances		0		
Receipts				
Trash Service Fees		14,265	15,000	15,000
Total Receipts		14,265	15,000	15,000
Resources Available		24,381	28,332	28,332
Expenditures				
Trash Utility	Contractual Services	4,243	5,000	5,000
	Materials and Supplies	6,806	10,000	10,000
		11,049	15,000	15,000
Total Expenditures		11,049	15,000	15,000
Unencumbered Cash Balance, Dec. 31		13,332	13,332	13,332

CITY OF EVEREST
Water and Sewer

State of Kansas
2014 Budget Form

	Prior Year Actual 2012	Current Year Estimate 2013	Proposed Budget 2014
Unencumbered Cash Balance, Jan. 1	47,524	44,482	50,537
Cancelled Prior Year Encumbrances	0		
Receipts			
Charges for Services	79,959	78,000	80,000
Total Receipts	79,959	78,000	80,000
Resources Available	127,483	122,482	130,537
Expenditures			
Water Utility	41,544	35,000	45,000
Capital Outlay	14,512	10,000	15,000
	14,512	10,000	15,000
Debt Service	26,945	26,945	26,945
Total Expenditures	83,001	71,945	86,945
Unencumbered Cash Balance, Dec. 31	44,482	50,537	43,592

	Prior Year Actual 2012
Unencumbered Cash Balance, Jan. 1	167
Cancelled Prior Year Encumbrances	0
Receipts	
CDBG Funds	2,050
Total Receipts	2,050
Resources Available	2,217
Expenditures	
General Government	2,217
Contractual Services	2,217
Total Expenditures	2,217
Unencumbered Cash Balance, Dec. 31	0

	Prior Year Actual 2012
Unencumbered Cash Balance, Jan. 1	213,335
Cancelled Prior Year Encumbrances	0
Receipts	
Total Receipts	0
Resources Available	213,335
Expenditures	
Capital Improvements	212,135
Total Expenditures	212,135
Unencumbered Cash Balance, Dec. 31	1,200

CITY OF EVEREST
Bond and Interest

State of Kansas
2014 Budget Form

	Prior Year Actual 2012	Current Year Estimate 2013	Proposed Budget 2014
Unencumbered Cash Balance, Jan. 1	0	0	0
Cancelled Prior Year Encumbrances	0		
Receipts			
Transfer from Water Res	26,945	26,945	26,945
Total Receipts	26,945	26,945	26,945
Resources Available	26,945	26,945	26,945
Expenditures			
Debt Service	26,945	26,945	26,945
Total Expenditures	26,945	26,945	26,945
Unencumbered Cash Balance, Dec. 31	0	0	xxxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			26,945
Tax Required			0
Delinquency Computation			0
Amount of 2013 Ad Valorem Tax			0

NOTICE OF HEARING 2014 Budget

The governing body of CITY OF EVEREST will meet on the
7th day of August, 2013 at 7:00 pm at

Northfield Village Meeting Room for the purpose of hearing and answering objections of
taxpayers relating to the proposed use of all funds and the amount of 2013 ad valorem tax.

Detailed budget information is available at City Hall
and will be available at this hearing.

BUDGET SUMMARY

The "Proposed Budget 2014 Expenditures" and the "Amount of 2013 Ad Valorem Tax" establish
the maximum limits of the 2014 budget. The "Est Tax Rate" is subject to change
depending on the final assessed valuation. Tax rates are expressed in mills.

Fund	2012		2013		Proposed Budget 2014		
	Prior Year	Actual	Current Year	Actual	Amount of		Est
	Actual	Tax	Estimate of	Tax	2013 Ad	Tax	Rate
	Expenditures	Rate	Expenditures	Rate	Expenditures	Valorem Tax	Rate
General	96,487	32.298	137,795	37.864	147,321	57,716	42.557
Spec. Fire and Police	7,739	5.190	6,200	3.525	6,200	5,264	3.881
Library	6,604	4.008	8,000	5.049	8,122	6,781	5.000
City Hall	301		1,000		1,000	0	.000
Special Highway	5,418		9,000		9,000	0	.000
Trash Collection	11,049		15,000		15,000	0	.000
Water and Sewer	83,001		71,945		86,945	0	.000
CDBG	2,217		0		0	0	.000
Rural Development	212,135		0		0	0	.000
Bond and Interest	26,945		26,945		26,945	0	.000
Totals	451,896	41.496	275,885	46.438	300,533	69,761	51.438
Less: Transfers	26,945		0		0		
Net Expenditures	424,951		275,885		300,533		
Total Tax Levied	54,383		64,686				
Assessed Valuation	1,310,552		1,392,963		1,356,219		

Outstanding Indebtedness, January 1,			
	2011	2012	2013
General Obligation Bonds	705,000	694,735	683,421
Revenue Bonds	0	0	0
No-Fund Warrants	0	0	0
Temporary Notes	0	0	0
Lease Purchase Principal	0	0	0
Other Debt	0	0	0
Total	705,000	694,735	683,421

Clerk